

eTaxMan

Modern Tools for Tax Collection

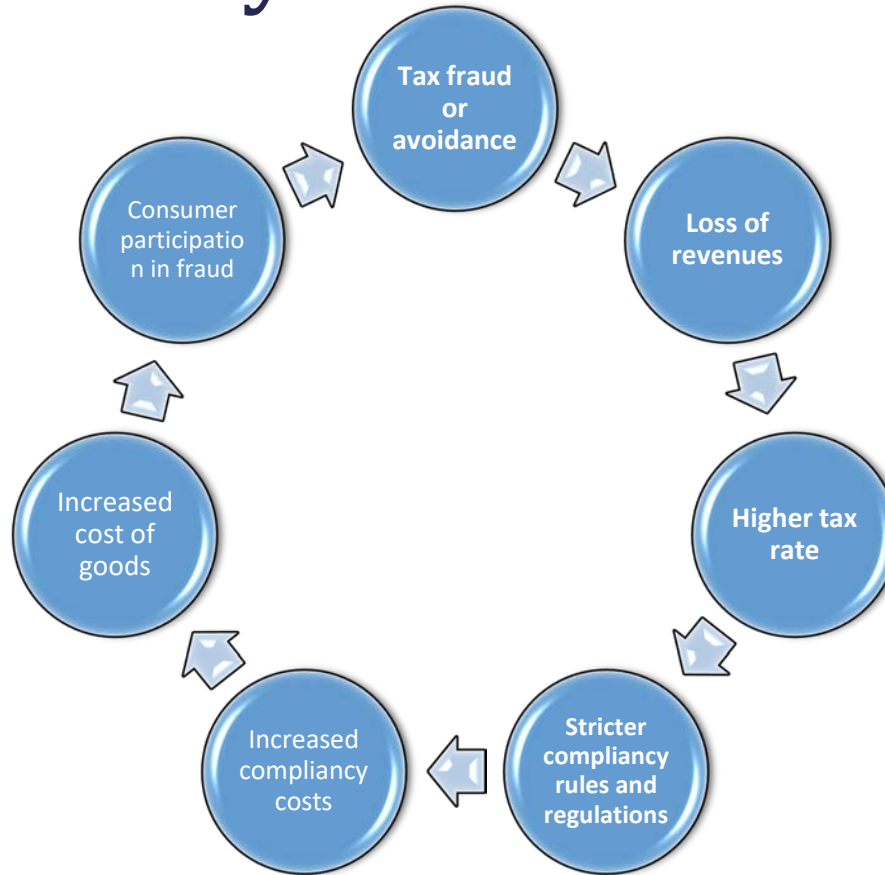
Vartkes Melkonian
President

Allagma Technologies Inc.
Canada

Tax System

- ◆ Government – Main source of revenue
- ◆ Corporations – De facto tax collectors
- ◆ Consumers - Tax payers

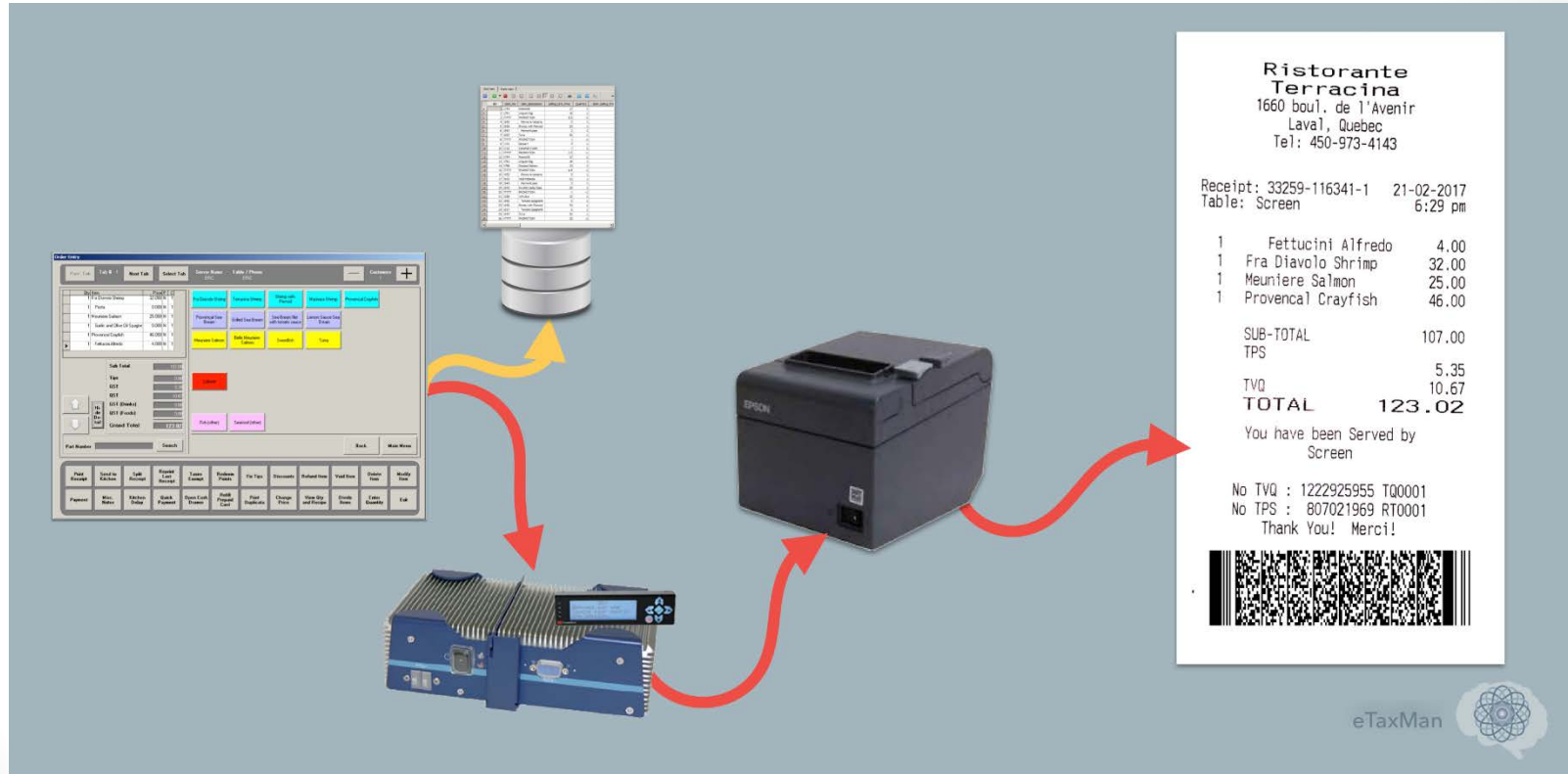
The Vicious Cycle



	ID	Item_No	Item_Description	Selling_Unit_Price	Quantity	Item_Selling_Price
1	1	1754	Manicotti	17	1	
2	2	1761	Linguini Gigi	18	1	
3	3	77777	PROMOTION	8.5	-1	
4	4	1950	Penne Arrabiatta	0	1	
5	5	1950	Shrimp with Pernod	33	1	
6	6	1957	Penne Rosee	0	1	
7	7	1957	Tuna	30	1	
8	8	77777	PROMOTION	1	-1	
9	9	1431	Biscotti	7	1	
10	10	1432	Caramel Cream	7	1	
11	11	77777	PROMOTION	3.5	-1	
12	12	1754	Manicotti	17	1	
13	13	1761	Linguini Gigi	18	1	
14	14	1798	Smoked Salmon	13	1	
15	15	77777	PROMOTION	6.5	-1	
16	16	1932	Penne Arrabiatta	0	1	
17	17	1932	Veal Pizzaiola	23	1	
18	18	1943	Penne Rosee	2	1	
19	19	1943	Involtni della Casa	25	1	
20	20	77777	PROMOTION	1	-1	
21	21	1950	Shrimp with Pernod	33	1	
22	22	1957	Tomato Spaghetti	0	1	
23	23	1950	Shrimp with Pernod	33	1	
24	24	1957	Tomato Spaghetti	0	1	
25	25	1957	Tuna	30	1	
26	26	77777	PROMOTION	15	-1	

Receipt: 33259-116341-1		21-02-2017
Table: Screen		6:29 pm
1	Fettucini Alfredo	4.00
1	Fra Diavolo Shrimp	32.00
1	Meuniere Salmon	25.00
1	Provencal Crayfish	46.00
SUB-TOTAL		107.00
TPS		
		5.35
TVQ		10.67
TOTAL		123.02
You have been Served by Screen		
No TVQ : 1222925955 TQ0001		
No TPS : 807021969 RT0001		
Thank You! Merci!		

Measures Taken (SRM)



Sales Suppression

- ◆ Canceling a sales transaction
- ◆ Providing duplicate receipts
- ◆ Bypassing the POS
- ◆ Selling online and not recording
- ◆ And so on

eTaxMan

- ◆ Has no hardware
- ◆ Seamlessly Integrates into the POS system/ecommerce server
- ◆ Records data locally
- ◆ Can transmit data in near real-time to tax authorities
- ◆ Provides to merchants detailed information of the data transmitted
- ◆ The data collected/transmitted determined flexibly
- ◆ Certifies receipts
- ◆ Its cost is based on active licensing

Summary

- ◆ Tax systems have complex mechanisms
- ◆ Any change must consider impact on all participants
- ◆ Any chosen tool must be:
 - easy to implement
 - low cost to all groups (gov., corp., tax payer)
 - non evasive
 - beyond certifying receipt

Contact Info

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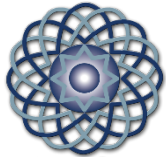
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Allagma Technologies, Inc.

Thank You